

**TAX PROFESSIONALS
ADDRESS TO USE DURING CALENDAR YEAR 2010
WHERE TO FILE YOUR 2009 TAX RETURN
FOR THE FORM 1040X**

If you live in....	Then use this address
Florida, Georgia, North Carolina, South Carolina	Department of the Treasury Internal Revenue Service Atlanta, GA 39901
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Department of the Treasury Internal Revenue Service Fresno CA 93888-0422
Arkansas, Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Virginia, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999
If you are a U.S. citizen living in foreign country, files Form 2555 or 2555-E. A U.S. resident alien or dual status taxpayer. Filing 4563 Using an APO or FPO address Lives in: America Samoa, The Commonwealth of the Northern Mariana Islands, Guam (non-permanent resident), Puerto Rico (or is excluding under Internal Revenue Code Section 933), U.S. Virgin Islands (non-permanent residents).	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215